# MINUTES OF THE

# SENATE REVENUE AND TAXATION STANDING COMMITTEE MEETING MONDAY, MARCH 2, 2009, 8:00 A.M. ROOM 250, STATE CAPITOL

Members Present: Sen. Wayne L. Niederhauser, Chair

Sen. Curtis S. Bramble Sen. Ross Romero

Sen. Howard A. Stephenson

Sen. Dennis Stowell Sen. John Valentine Sen. Brent Goodfellow

Staff Present: Bryant Howe, Asst. Dir., Office of Leg. Research & Gen. Counsel

Lorna Wells, Committee Secretary

Public Speakers Present: Mr. Alan Ayaub

Mr. Kris Poulson, Utah County Assessor

Mr. Brad Cahoon, Attorney, Snell & Willmer AGOI Mr. Carlos Braceras, Utah Dept of Transportation

Ms. Kris Fawson, Vice Chair, Legislative Coalition for People with

Disabilities

Ms. Laura Anderson

Mr. Brent Gardner, Utah Association of Counties

Rep. Todd E. Kiser

Mr. Royce Van Tassell, Utah Taxpayers Association

A list of visitors and a copy of handouts are filed with the Committee minutes.

Chair Niederhauser called the meeting to order at 8:07 a.m.

# 1. S.B. 245 Uniform Fees on Motorcycles

**MOTION:** Sen. Goodfellow moved to adopt Amendment #1 to S.B. 245.

The motion passed unanimously with Sens. Stowell, Valentine, and Romero absent for the vote.

## 1. Page 3, Lines 66 through 74:

- 66 (g) "Other motorcycle" means a motor vehicle that:
- 67 (i) is:
- 68 (A) a motorcycle as defined in Section 41-1a-102; and
- 69 (B) designed primarily for use and operation over unimproved terrain;

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70
               (ii) is required to be registered in accordance with Title 41, Chapter 1a, Part 2,
    71
          Registration; and
    72
               (iii) has:
    73
               (A) an engine with {-more than 150-}
                                                            201 cubic centimeters
          displacement or more; or
    74
               (B) a motor that produces more than five horsepower.
2. Page 5, Lines 142 through 151:
   142
               [(t)] (m) (i) "Small motor vehicle" means :
               (A) a motor vehicle that:
   143
                 \left\{ \frac{A}{A} \right\}
                                  is required to be registered in accordance with Title 41, Motor
                            <u>(I)</u>
          Vehicles; and
   144
                 {<del>(B)</del>}
                            <u>(II)</u>
                                   has:
   145
                 {<del>-(I)-</del>}
                           (Aa)
                                   an engine with 150 or less cubic centimeters displacement; or
                 {<del>-(II)-</del>}
   146
                            (Bb)
                                    a motor that produces five or less horsepower;
            {<del>-and-</del>}
                       or
                 (B) a motorcycle as defined in Section 41-1a-102 that:
               (I) is required to be registered in accordance with Title 41, Motor Vehicles; and
               (II) has:
               (Aa) an engine with 200 or less cubic centimeters displacement; or
               (Bb) a motor that produces five or less horsepower; and
   147
               (ii) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking
          Act, the
   148
          commission may by rule develop a process for an owner of a motor vehicle or
          motorcycle to certify whether:
   149
            (A) the motor vehicle has:
   150
                            (I) an engine with 150 or less cubic centimeters displacement; or
                 \left\{ \frac{A}{A} \right\}
   151
                 {<del>(B)</del>-}
                            (II) a motor that produces five or less horsepower \{-\}
               (B) the motorcycle has:
               (I) an engine with 200 or less cubic centimeters displacement; or
               (II) a motor that produces five or less horsepower.
3. Page 6, Lines 152 through 164:
   152
               (n) "Small street motorcycle" means a motor vehicle that:
   153
               (i) is:
   154
               (A) a motorcycle as defined in Section 41-1a-102; and
   155
               (B) designed primarily for use and operation on highways;
   156
               (ii) is required to be registered in accordance with Title 41, Chapter 1a, Part 2,
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157
          Registration; and
  158
              (iii) has {
              \frac{A}{A} an engine with:
   159
   160
                {<del>-(I)-</del>}
                          (A) _ {<del>151</del>}
                                              201 cubic centimeters displacement or more;
          and
                                               750 cubic centimeters displacement or
   161
                {<del>-(II)</del>-}
                           (B) \{-650-\}
          less = { ; or }
   162
                (B) a motor that produces:
              (I) more than five horsepower; and
   163
   164
              (II) seven horsepower or less.
4. Page 6, Lines 172 through 181:
              [(v)] (p) "Street motorcycle" means a motor vehicle that:
  172
   173
              (i) is:
   174
              (A) a motorcycle as defined in Section 41-1a-102; and
   175
              (B) designed primarily for use and operation on highways;
  176
              (ii) is required to be registered in accordance with Title 41, Chapter 1a, Part 2,
  177
          Registration; and
   178
              (iii) has:
   179
              (A) an engine with [more than 150] \{\frac{651}{}\}
                                                               751 cubic centimeters
          displacement or more; or
   180
              (B) a motor that produces more than \{+\} five \{+\}
                                                                            {<u>seven</u>}
          horsepower.
              [(w)] (q) "Tangible personal property owner" means a person that owns an item
   181
         of
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Sen. Brent Goodfellow presented and explained the bill.

Mr. Ayaub and Mr. Poulson spoke in favor of the bill

**MOTION:** Sen. Goodfellow moved to adopt S.B. 245 as amended with a favorable recommendation.

The motion passed unanimously with Sens. Valentine and Romero absent for the vote.

**MOTION:** Sen. Goodfellow moved that S.B. 245 as amended be placed on the Consent Calendar.

The motion passed unanimously with Sens. Valentine and Romero absent for the vote.

# 2. Approval of Minutes

**MOTION:** Sen. Bramble moved to approve the minutes of 2/26/2009.

The motion passed unanimously with Sens. Valentine and Romero absent for the vote.

#### 3. S.B. 224 Reuse of Industrial Byproduct

Sen. Curtis Bramble presented and explained the bill.

Mr. Cahoon spoke in favor of the bill. Mr. Braceras spoke to the bill.

**MOTION:** Sen. Bramble moved to adopt S.B. 224 with a favorable recommendation.

The motion passed unanimously with Sens. Valentine and Romero absent for the vote.

### 4. H.B. 184 Income Tax Credit for a Disabled Dependent

Rep. John Dougall presented and explained the bill.

Ms. Fawson and Ms. Anderson spoke in favor of the bill.

**MOTION:** Sen. Stowell moved to adopt H.B. 184 with a favorable recommendation.

The motion passed unanimously with Sens. Valentine and Romero absent for the vote.

#### 5. H.B. 157 S01 Property Tax Assessment Amendments

Rep. Wayne Harper presented and explained the bill.

Mr. Gardner spoke in favor of the bill. Mr. Paulsen spoke to the bill.

**MOTION:** Sen. Stowell moved to adopt H.B. 157 S01 with a favorable recommendation.

The motion passed unanimously with Sen. Valentine and Romero absent for the vote.

Sen. Niederhauser relinquished the Chair to Sen. Stephenson

#### 6. H.B. 246 S02 Property Tax - Residential Exemption

Rep. Gage Froerer presented and explained the bill.

Mr. Kiser spoke in favor of the bill. Mr. Poulson spoke to the bill. Mr. Van Tassell spoke against the bill.

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**MOTION:** Sen. Niederhauser moved to adopt H.B. 246 S02 with a favorable recommendation.

The motion failed with Sen. Niederhauser and Stowell voting in favor of the motion; and Sens. Bramble, Goodfellow, Romero, and Stephenson voting against the motion.

**MOTION:** Sen. Niederahuser moved to adjourn.

Sen. Stephenson adjourned the meeting at 9:08 a.m.

Minutes reported by Lorna Wells, Committee Secretary.

Sen. Wayne L. Niederhauser, Committee Chair